

**Sec. 12-107a. Declaration of policy.** It is hereby declared (1) that it is in the public interest to encourage the preservation of farm land, forest land, open space land and maritime heritage land in order to maintain a readily available source of food and farm products close to the metropolitan areas of the state, to conserve the state's natural resources and to provide for the welfare and happiness of the inhabitants of the state, (2) that it is in the public interest to prevent the forced conversion of farm land, forest land, open space land and maritime heritage land to more intensive uses as the result of economic pressures caused by the assessment thereof for purposes of property taxation at values incompatible with their preservation as such farm land, forest land, open space land and maritime heritage land, and (3) that the necessity in the public interest of the enactment of the provisions of sections 12-107b to 12-107e, inclusive, 12-107g and 12-504f is a matter of legislative determination.

(1963, P.A. 490, S. 1; P.A. 98-157, S. 14(b), 15; P.A. 05-190, S. 2; P.A. 07-127, S. 3.)

History: P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107a, effective July 1, 1998; P.A. 05-190 added reference to Sec. 12-504f and changed alphabetic designators to numeric designators, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land and reference to Sec. 12-107g, effective July 1, 2007.

Favorable tax treatment of farm land is intended to prevent its forced conversion to more intensive uses as the result of an assessment based on its market value rather than its current use. 156 C. 107. Cited. Id., 440. Purpose of act is to aid conservation and not merely to aid food production alone. 160 C. 71. Cited. 168 C. 319; Id., 466; 173 C. 328; 174 C. 10; 178 C. 100; 195 C. 368; 199 C. 294; 212 C. 727.

Cited. 3 CA 53.

Loam and gravel business defeats purpose set forth in section and land used for "loam farming" does not qualify as farm land. 26 CS 162. Intention of legislature was to grant special tax treatment privileges for land devoted for agricultural use. 28 CS 97. Cited. 34 CS 52.

**Sec. 12-107b. Definitions.** When used in sections 12-107a to 12-107e, inclusive, and 12-107g:

(1) The term "farm land" means any tract or tracts of land, including woodland and wasteland and any underwater farmlands used for aquaculture, constituting a farm unit;

(2) The term "forest land" means any tract or tracts of land aggregating twenty-five acres or more in area bearing tree growth that conforms to the forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of section 12-107d, and consisting of (A) one tract of land of twenty-five or more contiguous acres, which acres may be in contiguous municipalities, (B) two or more tracts of land aggregating twenty-five acres or more in which no single component tract shall consist of less than ten acres, or (C) any tract of land which is contiguous to a tract owned by the same owner and has been classified as forest land pursuant to this section;

(3) The term “open space land” means any area of land, including forest land, land designated as wetland under section 22a-30 and not excluding farm land, the preservation or restriction of the use of which would (A) maintain and enhance the conservation of natural or scenic resources, (B) protect natural streams or water supply, (C) promote conservation of soils, wetlands, beaches or tidal marshes, (D) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open spaces, (E) enhance public recreation opportunities, (F) preserve historic sites, or (G) promote orderly urban or suburban development;

(4) The word “municipality” means any town, consolidated town and city, or consolidated town and borough;

(5) The term “planning commission” means a planning commission created pursuant to section 8-19;

(6) The term “plan of conservation and development” means a plan of development, including any amendment thereto, prepared or adopted pursuant to section 8-23;

(7) The term “certified forester” means a practitioner certified as a forester pursuant to section 23-65h; and

(8) The term “maritime heritage land” means that portion of waterfront real property owned by a licensed shellstock shipper, aquaculture operator or commercial lobster fisherman licensed pursuant to title 26, when such portion of such property is used by such shellstock shipper, aquaculture operator or fisherman for shellfishing, aquaculture or commercial lobstering purposes, provided in the tax year of the owner ending immediately prior to any assessment date with respect to which application is submitted pursuant to section 12-107g, not less than fifty per cent of the adjusted gross income of such shellstock shipper, aquaculture operator or fisherman, as determined for purposes of the federal income tax, is derived from commercial shellfishing, aquaculture or lobster fishing, subject to proof satisfactory to the assessor in the town in which such application is submitted. “Maritime heritage land” does not include buildings not used exclusively by such shellstock shipper, aquaculture operator or fisherman for commercial shellfishing, aquaculture or lobstering purposes.

(1963, P.A. 490, S. 2; 1971, P.A. 415, S. 1; P.A. 76-278, S. 1, 2; P.A. 95-335, S. 17, 26; P.A. 98-157, S. 14(b), 15; P.A. 04-115, S. 2; P.A. 07-127, S. 4; P.A. 21-24, S. 4.)

History: 1971 act included land designated as wetland under definition of “open space land” in Subsec. (c); P.A. 76-278 redefined “forest land” by clarifying requirement that tract or tracts be at least twenty-five acres and providing exception for land designations made before July 1, 1976; P.A. 95-335 amended Subdiv. (f) to change “plan of development” to “plan of conservation and development”, effective July 1, 1995; P.A. 98-157 repealed Sec. 7-131c and specifically mandated deletion of reference to that section in Sec. 12-107b, effective July 1, 1998; P.A. 04-115 redefined “forest land”, defined “certified forester” and made technical changes, effective July 1, 2004; P.A. 07-127 added reference to Sec. 12-107g and Subdiv. (8) defining “maritime heritage land”, effective July 1, 2007; P.A. 21-24 redefined “farm land” in Subdiv. (1) and “maritime heritage land” in Subdiv. (8), effective October 1, 2021 and applicable to tax assessments on and after said date.

**Sec. 12-107c. Classification of land as farm land.** (a) An owner of land may apply for its classification as farm land on any grand list of a municipality by filing a written application for such classification with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date. The assessor shall determine whether such land is farm land and, if such assessor determines that it is farm land, he or she shall classify and include it as such on the grand list. In determining whether such land is farm land, such assessor shall take into account, among other things, the acreage of such land, the portion thereof in actual use for farming or agricultural operations, the productivity of such land, the gross income derived therefrom, the nature and value of the equipment used in connection therewith, and the extent to which the tracts comprising such land are contiguous. The assessor shall not deny the application of an owner of land for classification of such land as farm land if such land meets the criteria for classification as farm land pursuant to this subsection. The assessor shall not deny the application for any portion of such land on account of any minimum acreage requirement for residential parcels or agricultural use established under municipal zoning regulations.

(b) An application for classification of land as farm land shall be made upon a form prescribed by the Commissioner of Agriculture and shall set forth a description of the land, a general description of the use to which it is being put, a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504f, inclusive, and such other information as the assessor may require to aid the assessor in determining whether such land qualifies for such classification.

(c) Failure to file an application for classification of land as farm land within the time limit prescribed in subsection (a) and in the manner and form prescribed in subsection (b) shall be considered a waiver of the right to such classification on such assessment list.

(d) Any person aggrieved by the denial of any application for the classification of land as farm land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(1963, P.A. 490, S. 3; P.A. 73-585, S. 3; P.A. 77-614, S. 139, 610; P.A. 79-513, S. 1, 6; 79-610, S. 3, 47; P.A. 94-201, S. 1, 7; P.A. 95-283, S. 45, 68; P.A. 00-120, S. 2, 13; P.A. 01-195, S. 116, 181; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-190, S. 3; P.A. 18-176, S. 1.)

History: P.A. 73-585 required that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-513 allowed filing of application within 90 days after assessment date in years in which revaluations become effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 94-201 amended Subsec. (b) to change the officer responsible for administration of that Subsec. from the secretary of policy and management to the commissioner of agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (d) to replace board of tax review with board of assessment appeals, effective July 6, 1995;

P.A. 00-120 amended Subsec. (a) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsecs. (a) and (b), effective July 11, 2001; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-190 amended Subsec. (b) by replacing reference to Sec. 12-504e with reference to Sec. 12-504f, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 18-176 amended Subsec. (a) by adding provision prohibiting assessor from denying application if land meets criteria for classification as farm land and adding provision prohibiting assessor from denying application for any portion of land on account of minimum acreage requirement for residential parcels or agricultural use, effective October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018.

See Sec. 12-63 re rule of valuation.

When owner applied under section for classification of land as farm land, criteria to be applied is actual use of land and it was reversible error for court to predicate classification on its highest and best use. 156 C. 107. Since plaintiffs had not applied for classification of their land as farm land under section, town assessors correctly valued their farm at its fair market value. Id., 437. Cited. 160 C. 71; 168 C. 319; 173 C. 328; 174 C. 10; 178 C. 100; 199 C. 294; 241 C. 382.

Cited. 3 CA 53.

A wooded area, detached from parcels of land used for farming, not within statutory definition of farm land; land used for loam and gravel business does not qualify as farm land. 26 CS 162. That plaintiff's major income was from a nonfarming operation on one parcel of land did not, ipso facto, deprive two other parcels of their status as farm land. Id., 163. Where plaintiff had brought a timely appeal under Sec. 12-118 which was nonsuited, he is not entitled to rely on Sec. 52-592 to bring a new appeal on the same course of action after the 2-month limitation had run, since the proceeding, involving an appeal under this section, is not the type of action which comes within the saving protection of Sec. 52-592. Id., 168. Capitalization of rentals is best method of assessment under section. 28 CS 97.

**Sec. 12-107d. Regulations re evaluation of land as forest land. Implementation of standards and procedures. Certification requirements. Fees. Notice of termination of forest land classification. Application for classification as forest land. Appeal. Report to State Forester.** (a) Not later than June 1, 2006, the Commissioner of Energy and Environmental Protection shall adopt regulations, in accordance with the provisions of chapter 54, regarding standards for forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land. Standards and procedures regarding forest stocking, distribution and conditions and procedures for evaluation by a certified forester of land proposed for classification as forest land shall be implemented by the State Forester while the commissioner is in the process of establishing such regulations, provided notice of intent to adopt the regulations is published not later than twenty days after the date of implementation.

The standards and procedures implemented by the State Forester shall be valid until June 1, 2006, or until regulations are adopted, whichever date is earlier.

(b) A certified forester may evaluate land proposed for classification as forest land and attest to the qualifications of such land for classification as forest land, provided such certified forester has satisfactorily completed training by and obtained a certificate from the State Forester or his or her designee related to policies and standards for evaluating land proposed for classification as forest land and, in the opinion of the State Forester, the certified forester acts in conformance with such policies and standards.

(c) An owner of land seeking classification of such land as forest land shall employ a certified forester to examine the land to determine if it conforms to forest stocking, distribution and condition standards established by the State Forester pursuant to subsection (a) of this section. If the certified forester determines that such land conforms to such standards, such forester shall issue a report to the owner of the land pursuant to subsection (g) of this section and retain one copy of the report.

(d) Fees charged by a certified forester for services to examine land and determine if said land conforms to the standards of forest stocking, distribution and condition established by the State Forester shall not be contingent upon or otherwise influenced by the classification of the land as forest land or the failure of such land to qualify for said classification.

(e) Upon termination of classification as forest land, the assessor of the municipality in which the land is located shall issue a notice of cancellation and provide a copy of such notice to the owner of the land and to the office of the assessor of any other municipality in which the owner's land is classified as forest land.

(f) An owner of land may apply for its classification as forest land on any grand list of a municipality by filing a written application for such classification accompanied by a copy of the certified forester's report described in subsection (g) of this section with the assessor thereof not earlier than thirty days before or later than thirty days after the assessment date and, if the assessor determines that the use of such land as forest land has not changed as of a date at or prior to the assessment date such assessor shall classify such land as forest land and include it as such on the grand list, provided in a year in which a revaluation of all real property in accordance with section 12-62 becomes effective such application may be filed not later than ninety days after such assessment date in such year.

(g) A report issued by a certified forester pursuant to subsection (c) of this section shall be on a form prescribed by the State Forester and shall set forth a description of the land, a description of the forest growth upon the land, a description of forest management activities recommended to be undertaken to maintain the land in a state of proper forest condition and such other information as the State Forester may require as measures of forest stocking, distribution and condition and shall include the name, address and certificate number of the certified forester and a signed, sworn statement that the certified forester has determined that the land proposed for classification conforms to the standards of forest stocking, distribution and condition established by the State Forester. An application to an assessor for classification of land as forest land shall be made upon a form prescribed by such assessor and approved by the Commissioner of Energy and Environmental

Protection and shall set forth a description of the land and the date of the issuance of the certified forester's report and a statement of the potential liability for tax under the provisions of sections 12-504a to 12-504e, inclusive. The certified forester's report shall be signed and dated by the certified forester not later than October first and shall be attached to and made a part of such application.

(h) Failure to file an application for classification of land as forest land within the time limit prescribed in subsection (f) of this section and in the manner and form prescribed in subsection (g) of this section shall be considered a waiver of the right to such classification on such assessment list.

(i) The municipality within which land proposed for classification as forest land is situated or the owner of such land may appeal to the State Forester for a review of the findings of the certified forester as issued in the certified forester's report. Such appeal shall be filed with the State Forester not later than thirty business days after the issuance of the report and shall be brought by petition in writing. The State Forester shall review the report of the certified forester and any information the certified forester relied upon in developing his or her findings and may gather additional information at his or her discretion. The State Forester shall render the results of his or her review of the certified forester's report not later than sixty calendar days after the appeal was filed.

(j) An owner of land aggrieved by the denial of any application to the assessor of a municipality for classification of land as forest land shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of assessors or boards of assessment appeals.

(k) During the month of June each year the assessor of a municipality within which land classified as forest land is situated shall report to the State Forester, in a format prescribed by the State Forester, the total number of owners of land classified as farm land, forest land or open space land as of the most recent grand list and a listing of the parcels of land so classified showing the acreage of each parcel, the total acreage of all such parcels, the number of acres of each parcel classified as farm land, forest land or open space land, and the total acreage for all such parcels.

(1963, P.A. 490, S. 4; P.A. 73-585, S. 4; P.A. 74-187, S. 3; P.A. 76-436, S. 304, 681; P.A. 77-614, S. 139, 610; P.A. 78-280, S. 1, 127; P.A. 79-513, S. 2, 6; 79-610, S. 3, 47; P.A. 95-283, S. 46, 68; 95-307, S. 6, 14; P.A. 00-120, S. 3, 13; P.A. 01-195, S. 117, 181; P.A. 04-115, S. 3; P.A. 05-190, S. 4; P.A. 11-80, S. 1; P.A. 14-33, S. 3.)

History: P.A. 73-585 amended Subsec. (d) to require that application include statement of potential tax liability under Secs. 12-504a to 12-504e; P.A. 74-187 deleted provisions concerning examination or reexamination of the land itself in Subsecs. (a) and (b) by state forester; P.A. 76-436 substituted superior court for court of common pleas in Subsec. (f) and included reference to judicial districts, effective July 1, 1978; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 78-280 deleted reference to counties; P.A. 79-513 amended Subsec. (c) to allow filing within 90 days after assessment date in years in which revaluations become effective, effective July 1, 1979, and applicable to sale of any land classified for first time as farm, forest or open space land on or after that date; P.A. 79-610 substituted secretary of the office of policy and management for commissioner of revenue services, effective July 1, 1980; P.A. 95-283 amended Subsecs. (f) and (g) to replace board of tax review with board

of assessment appeals, effective July 6, 1995; P.A. 95-307, in Subsec. (d), transferred authority to approve the form from the Secretary of the Office of Policy and Management to the Commissioner of Environmental Protection, effective July 6, 1995; P.A. 00-120 amended Subsec. (c) by substituting grand list for assessment list and making technical changes, effective May 26, 2000, and applicable to assessment years commencing October 1, 2000; P.A. 01-195 made technical changes in Subsecs. (a) to (d), effective July 11, 2001; P.A. 04-115 added new Subsec. (a) re adoption of regulations re standards of forest stocking, distribution and conditions and procedures for evaluation of land by certified forester and implementation of standards and procedures by State Forester, added new Subsec. (b) re certified forester to evaluate land for classification as forest land, and re training and mandated certification of certified foresters, redesignated existing Subsec. (a) as new Subsec. (c) and amended same to require owner of land to employ a certified forester, added new Subsec. (d) prohibiting certified forester contingent fees, deleted former Subsec. (b) re issuance of triplicate certificate, added new Subsec. (e) re municipal assessors to provide notice re termination of forest land classification, redesignated existing Subsec. (c) as new Subsec. (f) and amended provisions therein re copy of certified forester's report and assessor's determination, deleted former Subsec. (d) re application, added new Subsec. (g) re contents of certified forester's report, deleted, redesignated existing Subsec. (e) as new Subsec. (h) and made technical changes therein, added new Subsec. (i) re appeals to the State Forester, deleted former Subsec. (f) re appeals, redesignated existing Subsec. (g) as new Subsec. (j) and added new Subsec. (k) re municipal assessors to report to State Forester, effective July 1, 2004; P.A. 05-190 amended Subsec. (g) to require that application be submitted to the assessor no later than October first, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; pursuant to P.A. 11-80, "Commissioner of Environmental Protection" was changed editorially by the Revisors to "Commissioner of Energy and Environmental Protection" in Subsecs. (a) and (g), effective July 1, 2011; P.A. 14-33 amended Subsec. (g) to add provision requiring certified forester's report to be signed and dated by forester not later than October 1 and deleted provision requiring application to be submitted to assessor no later than October 1, effective October 1, 2014, and applicable to assessment years commencing on or after that date.

See Sec. 12-63 re rule of valuation.

See Sec. 12-96 et seq. re forest lands.

Former section cited. 114 C. 724. Meriden reservoir land located in Berlin and used exclusively for Meriden cannot be classified as "forest land" because of exception created by Sec. 12-76; unnecessary for town assessor to appeal forest land designation under statute because burden is on the aggrieved after the assessor's denial. 161 C. 396. When declaration after assessment date by state forester not to affect current assessment classification. 162 C. 562. Cited. 168 C. 319; 173 C. 328; 174 C. 10; 178 C. 100; 226 C. 407; 241 C. 382. Statute does not and need not specifically identify all officials, including town assessor, who may not declassify property as forest land, because it affirmatively provides that state forester is sole government official authorized to designate property as forest land and that property so designated shall be classified as forest land by the town assessor; an assessor may not deny an application to continue forest land classification unless state forester has cancelled the designation. 269 C. 120.

Cited. 3 CA 53.

**Sec. 12-504a. Conveyance tax on sale or transfer of land classified as farm, forest, open space or maritime heritage land.** (a) If at any time there is a change of ownership for any property that is classified as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, a new application shall be filed with the assessor pursuant to said section 12-107c, 12-107d, 12-107e or 12-107g, provided such change of ownership is not an excepted transfer pursuant to section 12-504c.

(b) Any land which has been classified by the record owner thereof as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, if sold or transferred by him within a period of ten years from the time he first caused such land to be so classified, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year following the date of such classification; (2) nine per cent if sold within the second year following the date of such classification; (3) eight per cent if sold within the third year following the date of such classification; (4) seven per cent if sold within the fourth year following the date of such classification; (5) six per cent if sold within the fifth year following the date of such classification; (6) five per cent if sold within the sixth year following the date of such classification; (7) four per cent if sold within the seventh year following the date of such classification; (8) three per cent if sold within the eighth year following the date of such classification; (9) two per cent if sold within the ninth year following the date of such classification; and (10) one per cent if sold within the tenth year following the date of such classification. No conveyance tax shall be imposed on such record owner by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year after the date of such classification by the record owner or person acquiring title to such land or causing such land to be so classified.

(c) Any land which has been classified by the record owner thereof as farm land pursuant to section 12-107c or as forest land pursuant to section 12-107d, if sold or transferred by him within a period of ten years from the time he acquired title to such land or from the time he first caused such land to be so classified, whichever is earlier, shall be subject to a conveyance tax applicable to the total sales price of such land, which tax shall be in addition to the tax imposed under sections 12-494 to 12-504, inclusive. Said conveyance tax shall be at the following rate: (1) Ten per cent of said total sales price if sold within the first year of ownership by such record owner; (2) nine per cent if sold within the second year of ownership by such record owner; (3) eight per cent if sold within the third year of ownership by such record owner; (4) seven per cent if sold within the fourth year of ownership by such record owner; (5) six per cent if sold within the fifth year of ownership by such record owner; (6) five per cent if sold within the sixth year of ownership by such record owner; (7) four per cent if sold within the seventh year of ownership by such record owner; (8) three per cent if sold within the eighth year of ownership by such record owner; (9) two per cent if sold within the ninth year of ownership by such record owner; and (10) one per cent if sold within the tenth year of ownership by such record owner. No conveyance tax shall be imposed by the provisions of sections 12-504a to 12-504f, inclusive, following the end of the tenth year of ownership by the record owner or person acquiring title to such land or causing such land to be so classified.

(1972, P.A. 152, S. 1; P.A. 74-343, S. 1, 7; P.A. 79-513, S. 5, 6; P.A. 80-483, S. 57, 186; P.A. 87-589, S. 22, 87; P.A. 05-190, S. 6; P.A. 07-127, S. 6; P.A. 14-33, S. 4; 14-122, S. 15.)

History: P.A. 74-343 added references to record owner of land and made technical change re ten-year period during which conveyance tax applies; P.A. 79-513 amended section to make tax applicable to only ten-year period after land first classified, deleting alternate applicability to ten-year period after land acquired, if earlier, effective July 1, 1979, and applicable to the sale of any land classified for the first time as farm, forest or open space land on or after that date; P.A. 80-483 added Subsec. (b) re conveyance tax on land classified as farm land; P.A. 87-589 made technical change in Subsec. (b), substituting reference to Sec. 12-494 for reference to Sec. 12-294; P.A. 05-190 added new Subsec. (a) re submission of a revised application upon change of ownership of property classified as farm land, forest land or open space land, redesignated existing Subsecs. (a) and (b) as new Subsecs. (b) and (c), and amended said Subsecs. to apply provisions to land transferred and make tax applicable to person acquiring title or causing land to be classified, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to maritime heritage land pursuant to Sec. 12-107g in Subsecs. (a) and (b), effective July 1, 2007; P.A. 14-33 amended Subsec. (a) to require a new application to be filed with the assessor any time there is a change of ownership for specified property, provided the change of ownership is not an excepted transfer pursuant to Sec. 12-504c, effective October 1, 2014, and applicable to assessment years commencing on or after that date; P.A. 14-122 made a technical change in Subsec. (a).

Cited. 173 C. 328; 176 C. 613; 226 C. 407.

Cited. 4 CA 200; 18 CA 608.

Cited. 32 CS 82. Provisions concerning length of ownership and tax preference scheme in general do not violate the fourteenth amendment to the U.S. Constitution. 34 CS 52.

Subsec. (c) (former Subsec. (b)):

Sec. 12-504d sets forth exclusive appellate remedy for persons aggrieved by imposition of a conveyance tax pursuant to Subsec., but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

**Sec. 12-504b. Payment of tax; land declassified; assessment change.** Said conveyance tax shall be due and payable by the particular grantor who caused such classification to be made to the town clerk of the town in which the property is entered upon the tax list at the time of the recording of his deed or other instrument of conveyance. Such conveyance tax and the revenues produced thereby shall become part of the general revenue of such municipality. No deed or other instrument of conveyance which is subject to tax under sections 12-504a to 12-504f, inclusive, shall be recorded by any town clerk unless the tax imposed by said sections has been paid. Upon the recording of such deed and the payment of the required conveyance tax such land shall be automatically declassified and the assessor shall forthwith record with the town clerk a certificate setting forth that such land has been declassified. Thereafter, such land shall be assessed at its fair market value as determined by the assessor under the provisions of section 12-63 for all other property, until such time as a record owner may reclassify such land.

(1972, P.A. 152, S. 2; P.A. 74-343, S. 2, 7.)

History: P.A. 74-343 clarified provision re payment of tax by grantor, stated that revenues from conveyance tax become part of municipality's general revenues and added provisions re declassification of land.

Cited. 176 C. 613; 226 C. 407.

Cited. 32 CS 82; 34 CS 52.

**Sec. 12-504c. Excepted transfers. Change of ownership requirements.** (a) The provisions of section 12-504a shall not be applicable to the following: (1) Transfers of land resulting from eminent domain proceedings; (2) mortgage deeds; (3) deeds to or by the United States of America, state of Connecticut or any political subdivision or agency thereof; (4) strawman deeds and deeds that correct, modify, supplement or confirm a deed previously recorded; (5) deeds between spouses and parent and child when no consideration is received, except that a subsequent nonexempt transfer by the grantee in such cases shall be subject to the provisions of said section 12-504a as it would be if the grantor were making such nonexempt transfer; (6) tax deeds; (7) deeds of foreclosure; (8) deeds of partition; (9) deeds made pursuant to a merger of a corporation; (10) deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the capital stock of such subsidiary; (11) property transferred as a result of death when no consideration is received and in such transfer the date of acquisition or classification of the land for purposes of sections 12-504a to 12-504f, inclusive, or section 12-107g, whichever is earlier, shall be the date of acquisition or classification by the decedent; (12) deeds to any corporation, trust or other entity, of land to be held in perpetuity for educational, scientific, aesthetic or other equivalent passive uses, provided such corporation, trust or other entity has received a determination from the Internal Revenue Service that contributions to it are deductible under applicable sections of the Internal Revenue Code; (13) land subject to a covenant specifically set forth in the deed transferring title to such land, which covenant is enforceable by the town in which such land is located, to refrain from selling, transferring or developing such land in a manner inconsistent with its classification as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, for a period of not less than eight years from the date of transfer, if such covenant is violated the conveyance tax set forth in this chapter shall be applicable at the rate multiplied by the market value as determined by the assessor which would have been applicable at the date the deed containing the covenant was delivered and, in addition, the town or any taxpayer therein may commence an action to enforce such covenant; (14) land the development rights to which have been sold to the state under chapter 422a; and (15) deeds to or from any limited liability company when the grantors or grantees are the same individuals as the principals or members of the limited liability company. If action is taken under subdivision (13) of this subsection by a taxpayer, such action shall commence prior to the ninth year following the date of the deed containing such covenant and the town shall be served as a necessary party.

(b) Any person who obtains title to land as a result of a change of ownership enumerated in subsection (a) of this section shall provide notice of such change of ownership to the assessor by completing a form prescribed by (1) the Commissioner of Agriculture if such land is classified as farm land pursuant to section 12-107c or open space land pursuant to section 12-107e; (2) the State Forester if such land is classified as forest land pursuant to section 12-107d; or (3) the Secretary of the Office of Policy and Management if such land is classified as maritime heritage land pursuant

to section 12-107g. In addition to the notice required under this subsection, any person who obtains title to land classified as forest land shall submit a report issued by a certified forester in accordance with section 12-107d if such a report has not been submitted within ten years prior to the date of the change of ownership.

(c) For any change of ownership enumerated in subsection (a) of this section except subdivision (7), the ten-year period provided under section 12-504a shall not be affected by the date of such change of ownership and shall be measured as follows: (1) For land classified as farm land pursuant to section 12-107c or forest land pursuant to section 12-107d, such period shall be measured from the date on which such land was classified as farm land or forest land or the date on which the transferor acquired title to such farm land or forest land, whichever is earlier; and (2) for land classified as open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, such period shall be measured from the date on which such land was classified as open space land or maritime heritage land.

(1972, P.A. 152, S. 3; P.A. 73-585, S. 1; P.A. 99-173, S. 50, 65; P.A. 05-190, S. 7; P.A. 07-127, S. 7; P.A. 14-33, S. 5.)

History: P.A. 73-585 added Subdivs. (l) and (m) exempting deeds of land to be held in perpetuity for educational, scientific, aesthetic, etc. purposes and land subject to covenant; P.A. 99-173 added Subdiv. (n) re land the development rights to which have been sold to the state under chapter 422a, effective June 23, 1999, and applicable to transfers made on or after July 1, 1999; P.A. 05-190 replaced alphabetic subdivision designators with numeric designators, deleted former provision re deeds releasing property which is security for debt or other obligation, added new Subdiv. (7) exempting deeds of foreclosure, amended Subdiv. (11) to limit provisions to transfers when no consideration is given, amended Subdiv. (13) to provide that the applicable tax shall be determined at a rate multiplied by the market value as determined by the assessor, added Subdiv. (15) exempting deeds to or from limited liability companies under certain conditions, added provision re action taken under Subdiv. (13) to commence prior to ninth year following date of deed, and made technical changes throughout, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land in Subdivs. (11) and (13), effective July 1, 2007; P.A. 14-33 designated existing provisions as Subsec. (a) and amended same by changing “husband and wife” to “spouses” and by making technical changes, and added Subsecs. (b) and (c) re changes of ownership, effective October 1, 2014, and applicable to assessment years commencing on or after that date.

Cited. 176 C. 613; 226 C. 407.

Cited. 18 CA 608.

Cited. 32 CS 82.

**Sec. 12-504d. Appeals.** Any person aggrieved by the imposition of a tax under the provisions of sections 12-504a to 12-504f, inclusive, may appeal therefrom as provided in sections 12-111, 12-112 and 12-118. If the time for appealing to the board of assessment appeals has passed, the taxpayer may appeal at the next regularly scheduled meeting.

(1972, P.A. 152, S. 4; P.A. 99-89, S. 8, 10; P.A. 05-190, S. 8.)

History: P.A. 99-89 made technical changes, effective June 3, 1999; P.A. 05-190 added provision authorizing appeal as provided in Sec. 12-118 and provided that if time for appeal to the board of assessment has passed, appeal may be made at the next regularly scheduled board meeting, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date.

Cited. 176 C. 613. Statute sets forth the exclusive appellate remedy for persons aggrieved by imposition of a conveyance tax pursuant to Sec. 12-504a(b), but the exclusive remedy is not an obstacle to pursuit of a collateral attack on imposition of the tax under common law. 260 C. 406.

Cited. 32 CS 82.

**Sec. 12-504e. Conveyance tax applicable on change of use or classification of land.** Any land which has been classified by the owner as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, if changed by him, within a period of ten years of his acquisition of title, to use other than farm land, forest land, open space land or maritime heritage land, shall be subject to said conveyance tax as if there had been an actual conveyance by him, as provided in sections 12-504a and 12-504b, at the time he makes such change in use. For the purposes of this section: (1) The value of any such property shall be the fair market value thereof as determined by the assessor in conjunction with the most recent revaluation, and (2) the date used for purposes of determining such tax shall be the date on which the use of such property is changed, or the date on which the assessor becomes aware of a change in use of such property, whichever occurs first.

(1972, P.A. 152, S. 5; P.A. 74-343, S. 3, 7; P.A. 05-190, S. 9; P.A. 07-127, S. 8; P.A. 08-124, S. 4.)

History: P.A. 74-343 specified classification within ten-year period of acquisition of title and made technical changes for clarity; P.A. 05-190 revised provision re use of fair market value to determine value of property and added provision re date used for determining the tax, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land and made technical changes, effective July 1, 2007; P.A. 08-124 made a technical change, effective June 2, 2008.

Cited. 176 C. 613.

Cited. 32 CS 82; 34 CS 52.

**Sec. 12-504f. Classification of land classified as farm, forest, open space or maritime heritage land personal to owner. Certificate of classification.** The tax assessor shall file annually with the town clerk a certificate for any land that has been classified as farm land pursuant to section 12-107c, as forest land pursuant to section 12-107d, as open space land pursuant to section 12-107e or as maritime heritage land pursuant to section 12-107g, which certificate shall set forth the date of the initial classification and the obligation to pay the conveyance tax imposed by this chapter. Such certificate shall be filed not later than sixty days after the assessment date, except that

in a year in which revaluation required under section 12-62 becomes effective, such certificate shall be filed not later than January thirty-first following the assessment date. Such certificate shall be recorded in the land records of such town. Any such classification of land shall be deemed personal to the particular owner who requests such classification and shall not run with the land. The town clerk shall notify the tax assessor of the filing in the land records of the sale of any such land. Upon receipt of such notice the tax assessor shall inform the new owner of the tax benefits of classification of such land as farm land, forest land, open space land or maritime heritage land.

(1972, P.A. 152, S. 6; June, 1972, P.A. 1, S. 12; P.A. 73-585, S. 2; P.A. 74-343, S. 4, 7; P.A. 05-190, S. 11; P.A. 07-127, S. 9; P.A. 14-33, S. 6; 14-122, S. 16.)

History: 1972 act specified that annual filing to be “not later than 60 days after the assessment date”; P.A. 73-585 required that certificate set forth date of initial classification and obligation to pay conveyance tax; P.A. 74-343 added provision which stated that land classification personal to owner and does not run with land; P.A. 05-190 added provision requiring town clerk to notify the tax assessor of sale and requiring the tax assessor to notify the new owner of tax benefits of classification of land as farm land, forest land or open space land, effective July 1, 2005; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land, effective July 1, 2007; P.A. 14-33 added provision re exception in years in which revaluation under Sec. 12-62 becomes effective, added reference to maritime heritage land and made technical changes, effective October 1, 2014, and applicable to assessment years commencing on or after that date; P.A. 14-122 added reference to maritime heritage land.

Cited. 173 C. 328; 176 C. 613; 226 C. 407.

Filing provision of section is directory and not mandatory. 4 CA 200.

Cited. 32 CS 82.

**Sec. 12-504g. Recording without payment of tax as constructive notice.** The recording of any title deed, instrument or writing without the payment of the tax required by sections 12-504a, 12-504b, 12-504e to 12-504h, inclusive, shall not prevent such recording from constituting constructive notice of such deed, instrument or writing.

(P.A. 74-343, S. 5, 7.)

**Sec. 12-504h. Termination of classification as farm, forest, open space or maritime heritage land.** Any such classification of farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall be deemed personal to the particular owner who requests and receives such classification and shall not run with the land. Any such land which has been classified by a record owner shall remain so classified without the filing of any new application subsequent to such classification, notwithstanding the provisions of sections 12-107c, 12-107d, 12-107e and 12-107g, until either of the following shall occur: (1) The use of such land is changed to a use other than that described in the application for the existing classification by said record owner, or (2) such land is sold or transferred by said record owner. Upon the sale or transfer of any such property, the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section

12-107g, shall cease as of the date of sale or transfer. In the event that a change in use of any such property occurs, the provisions of section 12-504e shall apply in terms of determining the date of change and the classification of such land as farm land pursuant to section 12-107c, forest land pursuant to section 12-107d, open space land pursuant to section 12-107e or maritime heritage land pursuant to section 12-107g, shall cease as of such date.

(P.A. 74-343, S. 6, 7; P.A. 05-190, S. 10; P.A. 07-127, S. 10; P.A. 14-122, S. 17.)

History: P.A. 05-190 added provision deeming classification of farm land, forest land or open space land to be personal to owner and shall not run with the land, provided that upon sale or transfer of property, the classification ceases as of the date of the sale or transfer and made technical changes, effective July 1, 2005, and applicable to sales, transfers or changes in use of land classified as farm land, forest land or open space land that occur on or after that date; P.A. 07-127 added references to Sec. 12-107g and maritime heritage land, effective July 1, 2007; P.A. 14-122 made technical changes.

Cited. 173 C. 328; 178 C. 100; 226 C. 407. Assessor acted illegally under 2003 revision of section when she terminated property's open space classification on the basis of approved use for condominium units when actual use remained unchanged. 289 C. 723.

**Sec. 12-91. Exemption for farm machinery, horses or ponies. Additional optional exemption for farm buildings or buildings used for housing for seasonal employees.** (a) All farm machinery, except motor vehicles, as defined in section 14-1, to the assessed value of one hundred thousand dollars, any horse or pony which is actually and exclusively used in farming, as defined in section 1-1, when owned and kept in this state by, or when held in trust for, any farmer or group of farmers operating as a unit, a partnership or a corporation, a majority of the stock of which corporation is held by members of a family actively engaged in farm operations, shall be exempt from local property taxation; provided each such farmer, whether operating individually or as one of a group, partnership or corporation, shall qualify for such exemption in accordance with the standards set forth in subsection (d) of this section for the assessment year for which such exemption is sought. Only one such exemption shall be allowed to each such farmer, group of farmers, partnership or corporation. Subdivision (38) of section 12-81 shall not apply to any person, group, partnership or corporation receiving the exemption provided for in this subsection.

(b) Any municipality, upon approval by its legislative body, may provide an additional exemption from property tax for such machinery to the extent of an additional assessed value of one hundred thousand dollars. Any such exemption shall be subject to the same limitations as the exemption provided under subsection (a) of this section and the application and qualification process provided in subsection (d) of this section.

(c) Any municipality, upon approval by its legislative body, may provide an exemption from property tax for any building used actually and exclusively in farming, as defined in section 1-1, or for any building used to provide housing for seasonal employees of such farmer. The municipality shall establish the amount of such exemption from the assessed value, provided such amount may not exceed one hundred thousand dollars with respect to each eligible building. Such exemption

shall not apply to the residence of such farmer and shall be subject to the application and qualification process provided in subsection (d) of this section.

(d) Annually, on or before the first day of November or the extended filing date granted by the assessor pursuant to section 12-42, each such individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided for in subsection (a) of this section to the assessor or board of assessors in the town in which such farm is located, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation, or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms to be prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form on or before the first day of November shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the assessors shall have the same rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the assessors or board of assessment appeals.

(September, 1957, P.A. 18; 1959, P.A. 191, S. 1, 2, 3; 1961, P.A. 477; 1963, P.A. 510; 1971, P.A. 358, S. 1; P.A. 77-614, S. 139, 610; P.A. 79-610, S. 3, 47; P.A. 80-393, S. 1, 2; P.A. 85-572, S. 1, 3; P.A. 87-346, S. 3, 4; P.A. 92-64, S. 2, 3; P.A. 94-201, S. 5, 7; P.A. 95-283, S. 41, 68; June Sp. Sess. P.A. 01-6, S. 82, 85; P.A. 03-234, S. 1; June 30 Sp. Sess. P.A. 03-6, S. 146(e); P.A. 04-189, S. 1; P.A. 05-228, S. 8; June Sp. Sess. P.A. 05-3, S. 113; P.A. 11-233, S. 4; P.A. 14-33, S. 2.)

History: 1959 act extended section's application to include farm machinery and removed limitation of application to assessment lists of 1957 and 1958; 1961 act extended section's application to include corporations, and added that Sec. 12-81(38), (40) and (42) shall not apply to groups of farmers; 1963 act deleted exception of fur breeders; 1971 act amended Subsec. (a) to include property held in trust; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted Secretary of the Office of Policy and Management for Commissioner of Revenue Services, effective July 1, 1980; P.A. 80-393 changed maximum value exempted from \$3,000 to \$10,000, effective May 23, 1980, and applicable in any town to the assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 85-572 amended Subsec. (a) to increase the amount of exemption for farm machinery from a value up to \$10,000 to a value up to \$100,000 and Subsec. (b) by requiring that the farmer claiming the exemption submit a notarized affidavit certifying that the principal means of livelihood of such farmer is derived from such farming operation, effective July 3, 1985, and applicable in any town, city or borough for the assessment year commencing October 1, 1985, and each assessment year thereafter; P.A. 87-346 amended Subsec. (a) to allow complete exemption for any horse or pony used exclusively in farming and provided that Sec. 12-81(38), allowing exemption for farming tools to a value of \$500, shall not apply to any person or organization eligible for the exemption under this section for all farm machinery to the value of \$100,000, effective June 10, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 92-64 amended section to remove the requirement that the farmer's principal means of livelihood be derived from farming and inserted in lieu thereof monetary standards of \$15,000 in sales or expenses, effective May 20, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 94-201 amended

Subsec. (b) to change the officer responsible for its administration from the Secretary of Policy and Management to the Commissioner of Agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (b) to replace board of tax review with board of assessment appeals, effective July 6, 1995; June Sp. Sess. P.A. 01-6 added new Subsec. (b) re option for a municipality to provide an additional exemption for machinery and redesigned former Subsec. (b) as Subsec. (c), effective July 1, 2001, and applicable to assessment years commencing on or after October 1, 2001; P.A. 03-234 made technical changes in Subsecs. (a) and (b), added new Subsec. (c) re authority for municipalities to exempt farm buildings to the extent of assessed value of \$100,000 from property tax and redesignated existing Subsec. (c) as Subsec. (d), effective July 1, 2003; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of the Departments of Agriculture and Consumer Protection, effective June 1, 2004; P.A. 05-228 amended Subsec. (c) by giving municipalities the option to provide an additional exemption for housing for seasonal employees, effective July 11, 2005, and applicable to assessment years commencing on and after October 1, 2005; June Sp. Sess. P.A. 05-3 changed effective date of P.A. 05-228 to October 1, 2005, effective June 30, 2005; P.A. 11-233 amended Subsec. (d) by replacing “within thirty days after the assessment date in each town, city or borough” with “on or before the first day of November” re written application for exemption and replacing “within the time limit prescribed” with “on or before the first day of November” re failure to file application, effective July 13, 2011; P.A. 14-33 amended Subsec. (a) by changing exemption for farm machinery from the value of \$100,000 to the assessed value of \$100,000 and amended Subsec. (d) by adding provision re extended filing date granted by assessor, effective October 1, 2014, and applicable to assessment years commencing on or after that date.

Cited. 156 C. 110.

Where principal means of livelihood of plaintiff and its shareholders was from the loam and gravel business, which court found not to be a farming operation, farm machinery was not exempt. 26 CS 163.